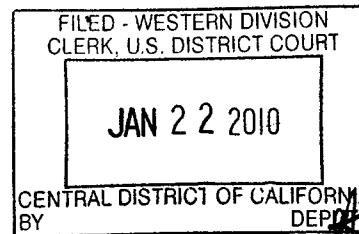


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8 Attorneys for the United States of America,
Petitioner

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UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
WESTERN DIVISION

13 UNITED STATES OF AMERICA,) Case No. *CV10-00195-mmm(lzx)*
14 Petitioner,) [PROPOSED]
15 v.) ORDER TO SHOW CAUSE
16 ROSARIO R. SCALISE,)
17 Respondent.)

18
19 Upon the Petition and supporting Memorandum of Points
20 and Authorities, and the supporting Declaration to the
21 Petition, the Court finds that Petitioner has established
22 its *prima facie* case for judicial enforcement of the subject
23 Internal Revenue Service ("IRS" and "Service") summons.
24 See United States v. Powell, 379 U.S. 48, 57-58, 85 S.Ct.
25 248, 13 L.Ed.2d 112 (1964); see also, Crystal v. United
26 States, 172 F.3d 1141, 1143-1144 (9th Cir. 1999); United
27 States v. Jose, 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney
28 v. United States, 59 F.3d 117, 119-120 (9th Cir. 1995) (the

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1 Government's *prima facie* case is typically made through the
2 sworn declaration of the IRS agent who issued the summons);
3 accord, United States v. Gilleran, 992 F.2d 232, 233
4 (9th Cir. 1993).

5 Therefore, **IT IS ORDERED** that Respondent appear before
6 this District Court of the United States for the Central
7 District of California, in Courtroom No. _____,

8 United States Courthouse
9 312 North Spring Street, Los Angeles, California, 90012

10 Roybal Federal Building and United States Courthouse
11 255 E. Temple Street, Los Angeles, California, 90012

12 Ronald Reagan Federal Building and United States
13 Courthouse
14 411 West Fourth Street, Santa Ana, California, 92701

15 Brown Federal Building and United States Courthouse
16 3470 Twelfth Street, Riverside, California, 92501

17 _____
18 _____

19 on FEBRUARY 22 MARCH 15, 2010, at 10:00 A.m.,
20 and show cause why the testimony and production of books,
21 papers, records, and other data demanded in the subject
22 Internal Revenue Service summons should not be compelled.

23 **IT IS FURTHER ORDERED** that copies of this Order, the
24 Petition, Memorandum of Points and Authorities, and
25 accompanying Declaration be served promptly upon Respondent
26 by any employee of the Internal Revenue Service or the
27 United States Attorney's Office, by personal delivery or by
28 certified mail.

1 **IT IS FURTHER ORDERED** that within ten (10) days after
2 service upon Respondent of the herein described documents,
3 Respondent shall file and serve a written response,
4 supported by appropriate sworn statements, as well as any
5 desired motions. If, prior to the return date of this Order,
6 Respondent files a response with the Court stating that
7 Respondent does not desire to oppose the relief sought in the
8 Petition, nor wish to make an appearance, then the
9 appearance of Respondent at any hearing pursuant to this
10 Order to Show Cause is excused, and Respondent shall be
11 deemed to have complied with the requirements of this Order.

12 **IT IS FURTHER ORDERED** that all motions and issues
13 raised by the pleadings will be considered on the return date
14 of this Order. Only those issues raised by motion or brought
15 into controversy by the responsive pleadings and supported
16 by sworn statements filed within ten (10) days after service
17 of the herein described documents will be considered by the
18 Court. All allegations in the Petition not contested by such
19 responsive pleadings or by sworn statements will be deemed
20 admitted.

21 DATED: 01.22.10

Margaret M. Moran
UNITED STATES DISTRICT JUDGE

23 Presented By:

24 GEORGE S. CARDONA
United States Attorney
25 SANDRA R. BROWN
Assistant United States Attorney
26 Chief, Tax Division

27 Thomas D. Coker
THOMAS D. COKER
28 Assistant United States Attorney